

**2009 PERSONAL PROPERTY DECLARATION – SUPPLEMENTAL FORM
FOR MACHINERY AND EQUIPMENT USED IN MANUFACTURING AND BIOTECHNOLOGY ONLY**

REQUIREMENTS HAVE CHANGED SINCE LAST YEAR. READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Public Act 06-83 (as amended by Public Act 06-196) institutes a new tax relief program as of October 1, 2006, under which the State of Connecticut pays a portion of the property tax for certain machinery and equipment used in manufacturing and biotechnology (defined below). The portion the State pays for qualified machinery and equipment on the October 1, 2009 Grand List is 80% (a taxpayer pays 20% of the tax). The State's percentage increases by 20% per year (and the taxpayer's portion decreases by 20% per year) until the State's portion of the property tax for qualified machinery and equipment is 100% as of October 1, 2010.

A Supplemental Form must accompany the Personal Property Declaration filed annually in order for a taxpayer to pay less than 100% of the property tax for qualified machinery and equipment, pursuant to Public Act 06-83. The assessor must submit this form to the State of Connecticut's Office of Policy and Management (the State agency that administers this new tax relief program). For purposes of Public Act 06-83, the following definitions are applicable.

Manufacturing means: Manufacturing, processing or fabricating, each of which is further defined in C.G.S. §12-81(72); research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; measuring or testing or metal finishing; or the production of motion pictures, video and sound recordings.

Biotechnology means: The application of technologies, including recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products.

INSTRUCTIONS

IMPORTANT: Read the descriptions of Personal Property Code #10, Code #13 and Code #15 before completing the applicable schedules. To ensure that you receive any appropriate tax relief benefit, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code and/or sub code.

Do not report any machinery and equipment under Code #15 that you do/did not claim for federal income tax purposes. You may report machinery and equipment under Code #15 that you lease from another entity only if you claim/claimed it for federal tax purposes. You must also supply information concerning the lessor's name in the space provided below the appropriate category code.

If you have in your possession machinery and equipment that you use in manufacturing or biotechnology, but that you do not own (i.e., it is leased, borrowed or consigned to you from another entity) and that you do/did not claim for federal tax purposes, the owner of the machinery and equipment must file this Supplemental Form. **It is your responsibility to inform the machinery and equipment owner (i.e., the lessor) of this requirement.** The owner must also supply information concerning the property user (i.e., the lessee) in the space provided below the appropriate category code.

Complete this form in its entirety. If necessary, make copies to attach additional information. **Sign and date the Supplemental Form and return it to the assessor on or before November 2, 2009.**

Code # 10:

Use this category to report machinery and equipment not included under Code #13 or Code #15. Include industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Include air and water pollution control equipment, regardless of its class life. (A property tax exemption for this type of equipment is available if the Connecticut Department of Environmental Protection certifies it, but air/water pollution control equipment does not meet the predominant use criteria for exemption under Code #13 or Code #15.) Include all machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70).

Code # 13:

Use this category to report machinery and equipment, acquired and installed between October 2, 2004 and October 1, 2009 inclusive, that is predominantly used for manufacturing or biotechnology, or machinery and equipment that is acquired and installed on or after July 1, 2006 and used in connection with recycling (as defined in C.G.S. §22a-260). The owner or lessee of such machinery and equipment must claim it on a federal income tax return as **five-year property or seven-year property**. To obtain an exemption under C.G.S. §12-81(72) for the October 1, 2009 Grand List, the owner or lessee who claims such property on a federal income tax return must file Form M-65 (Manufacturing Machinery & Equipment Exemption Claim).

Code # 15: a – Manufacturing b - Biotechnology

Use this category to report property eligible for tax relief under Public Act 06-83 (i.e., machinery and equipment acquired in an assessment year ending October 1, 2004 or before only). Eligible property includes machinery and equipment that (i) the owner or lessee claims/claimed as **five-year or seven-year property** for federal income tax purposes, (ii) is **installed and predominantly used for manufacturing or biotechnology**, and (iii) for which you are not filing Form M-55 to claim a property tax exemption under C.G.S. §12-81(60) or (70). **Do not include machinery and equipment acquired on or before June 30, 2006 and used in connection with recycling, as defined in C.G.S. §22a-260.** (Report such property under Code #10.)

**Use Code #15a to report machinery and equipment
used for manufacturing.**

**Use Code #15b to report machinery and equipment
used for biotechnology.**

SUPPLEMENTAL FORM FOR MANUFACTURING AND BIOTECHNOLOGY MACHINERY AND EQUIPMENT ONLY**Company Reporting:**

Name:	
Address	
City/State/Zip	
D/B/A	
Business activity	
Connecticut State Tax ID No.	
Federal Taxpayer ID No.	

Person to be contacted with questions:

Name/Title	
Address	
City/State/Zip	
Telephone No.	
Product manufactured	
Facility location (street address, town and zip code)	

Assessor's Use Only

List #	
Town Code	
Tax District Name	

- Read instructions on reverse before entering Total Cost for Codes #10, #13, #15a or #15b
- For each Code, Total Cost means the original cost (excluding sales tax) plus the cost of transportation and installation

#10 - Machinery & equipment Not Eligible For Exemption Under CGS §12-81(72) Or For Tax Relief Public Act 06-83

Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07		80%	
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
Prior Yrs		30%	
Total		Total	

#13 - Newly acquired mfg. machinery & equipment Eligible For CGS §12-81(72) Exemption

Claimant must also file Form M-65 to obtain this exemption

Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-09		90%	
10-1-08		80%	
10-1-07		70%	
10-1-06		60%	
10-1-05		50%	
Total		Total	

Code Assessment

#13
#10**#15a - Manufacturing Machinery/Equipment** Eligible For Tax Relief Under Public Act 06-83

Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-09			
Thru			
Year Ending	These years are reported under Code #13		
10-1-05			
10-1-04		50%	
10-1-03		40%	
Prior Yrs		30%	
Total		Total	

Code #15b - Biotechnology Machinery/Equipment Eligible For Tax Relief Under Public Act 06-83

Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-09			
Thru			
Year Ending	These years are reported under Code #13		
10-1-05			
10-1-04		20%	
Prior Yrs		20%	
Total		Total	

Code Assessment

15a
15b

#15

15a and 15b Total

Complete if reporting company leases any Code #15 property from another entity and claims it for federal tax purposes. Enter data by category for property leased from each entity.

Year Ending	Code #15a Total Net Value	Code #15b Total Net Value	Name of Property Owner (Lessor)
10-1-04			
10-1-03			
Prior Yrs			
Total			

Complete if reporting company leases any Code #15 property to another entity. Enter data by category for property leased to each entity.

Year Ending	Code #15a Total Net Value	Code #15b Total Net Value	Name of Property User (Lessee)
10-1-04			
10-1-03			
Prior Yrs			
Total			

AFFIDAVIT:

I do hereby declare under penalty of false statement that the information reported above is true and complete to the best of my knowledge, remembrance and belief and that I have authorization from the above-named company to file this Supplemental Form to the Personal Property Declaration.

Print or type name of signer here: _____

Signature

Date

The Affidavit on the last page of the Personal Property Declaration **MUST** also be signed and/or witnessed.

Supplemental Itemized Listing Of Manufacturing Machinery And Equipment 2009 Grand List

INSTRUCTIONS:

- Print or type only. You may submit a computer printout containing **All Required Information In The Prescribed Format.**
- List only manufacturing machinery and equipment acquired and installed before October 2, 2004. Items listed on prior years' claims must continue to be listed on this year's M-65 in order to be considered for exemption.
- **Do Not Include Sales Tax.**
- All monetary amounts should be rounded to the nearest whole dollar.
- Lessees are to provide only their transportation and installation costs (purchase price will be obtained from lessor).
- For leased property, enter Lease ID # beneath the name and address of the lessor.
- Provide IRS Classification;* Please refer to IRS Code Section 168(e). **Do Not Provide Class Life**

TERMS:

- Total cost of acquisition is the price paid for the property, including the value of a 'trade-in', plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes cannot be included.)
- The purchase price for self-constructed machinery and equipment is the unit cost.
- Date installed for leased property is the beginning date of the lease.

Inaccurate information may affect qualification for exemption.

The information requested on this form is essential to the applicant or machinery and equipment qualifying for exemption. Regardless of past practices, forms submitted which are incomplete or do not conform to the prescribed format will not be accepted. Description of machinery and equipment should be complete and readily identifiable. Property described as "miscellaneous", "manufacturing machinery or equipment", or numeric entries are not accepted.

[illegible]

[illegible]